Sr. No.	Date	Orders

%01.11.2004

Present: Mr. K.R. Manjani for the appellant.
Ms. Prem Lata Bansal for the respondent.

+**ITA No. 633/2004**

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In the impugned order the Tribunal expressed an opinion that assessment was made without affording reasonable opportunity of being heard to the assessee. It is under these circumstances that the Tribunal set aside the assessment for assessment year 1992-93 and restored the matter to the file of the Assessing Officer for making a *de novo* assessment in accordance with law.

It goes without saying that notice under Section 148 of the Income Tax Act,1961 was issued and was received by the petitioner. A return has been filed. Therefore, the Assessing Officer has to follow the procedure laid down in law and thereafter make an assessment. The appeal stands disposed of accordingly.

CHIEF JUSTICE

BADAR DURREZ AHMED, J

November 1, 2004
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